

Appendix C

**Financial Questions for Applicants Seeking Local Exchange Service Authority**

1. (Answer if requesting waiver of Part 710) What circumstances warrant a departure from the prescribed Uniform System of Accounts ("USOA")?

**Broadwing has maintained its books in accordance with Generally Accepted Accounting Principles ("GAAP") since its formation in March of 2003. This accounting system will allow Broadwing to properly maintain its records in sufficient detail to facilitate the payment of all applicable regulatory fees and taxes.**

2. Will records be maintained in accordance with Generally Accepted Accounting Principles ("GAAP")?

**Yes**

3. Will applicants accounting system provide an equivalent portrayal of operating results and financial condition as the USOA?

**Yes**

4. Will applicants accounting procedures maintain or improve uniformity in substantive results as among similar telecommunications companies?

**Yes**

5. Will applicant maintain its records in sufficient detail to facilitate the calculation of all applicable taxes?

**Yes**

6. Does the accounting system currently in use by applicant provide sufficiently detailed data for the preparation of Illinois Gross Receipts Tax returns? What specific accounts or sub-accounts provide this data?

**Yes**

7. If a waiver of Part 710 is granted, will applicant provide annual audited statements or all periods subsequent to granting of the waiver?

**Yes**

8. Does applicant agree that the requested waiver of Part 710 will not excuse it from compliance with future Commission rules or amendments to Part 710 otherwise applicable to the Company?

**Yes**

9. Please attached a copy of applicant's chart of accounts.

**Attached**

Acct	Descr
11300	Cash
11301	Cash-Silicon Valley
11303	Cash-LaSalle Insurance Account
11304	Cash- Fleet Bank
11305	Cash Equivalents-Lehman Bros.
11307	Cash Equivalents-SSB
11310	Cash Equivalents-SSB Options
11311	Cash Equivalents-MSDW Option
11312	Cash Equivalents-Lehman HY
11320	Cash- ADP Advancement
11325	Cash- Payroll
11330	Cash- Medical Insurance
11340	Cash- Payroll Deductions
11350	Cash- Sales & Use Tax
11360	Cash- Flex Benefits
11390	Petty Cash
11401	S-T Cash Investments-MSDW
11406	S-T Cash Invest.: Paine Webber
11490	S-T Cash Investments Reclass
11500	Working Cash Advance
11510	Special Cash Advance
11600	Temporary Investments
11601	Temporary Investments:LOC Col.
11602	Restricted Cash
11800	Telecom Accounts Receivable
11802	Accounts Receivable- AR Adj
11803	Accounts Receivable-Recp Comp
11804	Accounts Receivable-CABS
11805	Accounts Receivable-Rebate Cks
11806	Accounts Receivable Accruals
11807	A/R Cash Control Account
11810	Accounts Receivable Allowances
11820	Conta Accounts Receivable
11900	Other Accounts Receivable
11901	Receivable due from LLC
11910	Other Accounts Rec. Allowances
11920	Other AR- Credit due dispute
11940	Oth AR: Accum Amort Prom Note
12000	Note Receivable
12010	Notes Receivable Allowance
12100	Interest & Dividend Receivable
12200	Gross Investment Lease Receive
12900	Prepaid Rents
13100	Prepaid Insurance
13300	Other Prepayments
13310	Deferred Severence Costs
13330	Prepaid Software/Hardward Mnt.
13340	Cash- Payroll Deduction
13350	Deferred Charges - current
13500	Other Current Assets
13501	Security Deposits

13502	Other Assets:Other Deposits
13560	Other Asset: Prof. Retainers
13624	Due to/from I/C- Florida
13698	Due to/from 650 Townsend LLC
13700	Loan to/from Subsidiary
14020	Investment in Nonaffiliated Co
14030	Non-Current Assets- Prepaids
14070	Unamortized Debt Issuance Exp
14071	Unamortiz Debt Issue Ex HY2/98
14100	Investments in Affiliated Comp
14101	Investment in Affiliated Co-IL
14102	Investment in Affiliated Co-NY
14103	Investment in Affiliated Co-NJ
14104	Investment in Affiliated Co-MA
14105	Investment in affiliated Co-CA
14106	Investment in Affiliated Co-TC
14107	Investment in Affiliated Co-PA
14108	Investment in Affiliated Co-DC
14109	Investment in Affiliated Co-WA
14110	Investment in Affiliated Co-MI
14111	Investment in Affiliated Co-TX
14114	Investment in Affiliated Co-GA
14115	Investment in Affiliated Co:MN
14116	Investment in Affiliated Co:OH
14117	Investment in Affiliated: SNJ
14118	Investment in Affiliated Co-CT
14119	Investment in Affiliated Co-NE
14123	Investment in Affiliated Co:FL
14190	Invest in Affiliat Co-650 Town
14200	Bond Issuance Expense
14201	Bond Issuance Expense-Legal
14202	Bond Issuance Expense-Acct
14203	Bond Issuance Expense-Printing
14204	Bond Issuance Expense-Underwri
14205	Bond Issuance Expense-Travel
14206	Bond Issuance Expense-Off. Ins
14209	Bond Issuance Expense-Misc
14211	Stock Issuance Expense-Legal
14212	Stock Issuance Expense-Acct
14213	Stock Issuance Expense-Print
14219	Stock Issuance Expense-Misc
14221	Loan Fees:NTFC
14222	Convertible Debt Issuance Cost
14250	Credit Facility Cost
14390	Deferred Charges
14400	Other Noncurrent Assets
14401	Other Noncur Assets-Switching
14402	Other Noncur Assets-Circuit
14403	Other Noncur Assets-Computers
14404	Other Noncur Assets-Software
14405	Other Noncur Assets-Land & Bld
14406	Other Noncur Assets-Furn & Fix

14407	Other Noncur Assets-Leasehold
14408	Other Noncur Assets-Off Equip
14409	Other Noncur Assets-Tool&Test
14410	Other Noncur Assets-Access Nod
14411	Other Noncur Assets-Fiber
14412	Other Noncur Assets-Other
14413	Other Non-Curr Assets- Servers
14414	Other Non-Curr Assets- Storage
14415	Other Non-Curr Assets- Desktop
14416	Other Non-Cur Asset- Portables
14417	Other Non-Cur Asset-Network De
14418	Other Non-Cur Asset- Telephone
14419	Oth. Noncur Asset-Network Wire
14420	Oth Noncur Asset- Printers,etc
14421	Oth Noncur Asset- Software Lic
14422	Oth Noncur Asset-Softw. Design
14423	Oth Noncur Asset-Software Bul
14424	Oth Noncur Asset-Software Impl
14425	Oth Noncur Asset- Software Tes
14430	Private Lines Held for Sale
15000	Other Jurisdictional Assets
16000	Inventory
16002	Inventory-Intransit
16006	Inventory- offset to assets
16010	Impaired Inventory Adj
17000	Eliminations out of balance- A
21110	Land
21120	Motor Vehicles
21140	Special Purpose Vehicles
21160	Other Work Equipment
21170	Tools & Test Equipment
21210	Buildings
21211	Buildings-Arlington Hts
21212	Building Improvements-AH
21220	Furniture
21230	Office Equipment
21231	Office Equip-Office Support
21232	Office Equip-Company Comm.
21233	Other Office Assets
21240	General Purpose Computers
21241	Computer Software Systems
21251	Computer Hardware- Servers
21252	Computer Hardware- Storage
21253	Computer Hardware- Desktops
21254	Computer Hardware- Portables
21255	Comp. Hardware- Nework Device
21256	Computer Hardware- Telephone
21257	Comp. Hardware- Network Wiring
21258	Comp. Hardware-Printer & Misc
21281	Computer Software License
21282	Software Develop. Design
21283	Software Development Build

21284	Software Develop. Implementati
21285	Software Development Testing
22110	Analog Electronic Switching
22120	Digital Electronic Switching
22121	Digital Switching:Support Eqp
22122	Switching Access Nodes
22200	Operator Systems
22221	Asset Accrual Account
22222	Fixed Asset Clearing Account
22224	Impair Asset: Accum Depr Adj
22320	Circuit Equipment
23210	Customer Premises Wiring
24240	Submarine Cable
24260	Intrabuilding Network Cable
24270	Fiber Optic Cable
24271	Fiber Optic Terminals
24410	Conduit Systems
24500	Internal Capital Network Labor
26700	Salvage Value
26810	Capital Leases- Leasing
26815	Capital Lease- Fiber
26820	Leasehold Improvements
26900	Intangibles
31000	Accumulated Depreciation
31001	Accum Depreciation-Switching
31002	Accum Depreciation-Circuit eqp
31003	Accum Depreciation-Computers
31004	Accum Depreciation-Software
31005	Accum Depreciation-Land & Bld
31006	Accum Depreciation-Furn&Fix
31007	Accum Depreciation-Leasehold
31008	Accum Depreciation-Office Eqp
31009	Accum Depreciation-Tool&Test
31010	Accum Depreciation-Access Node
31011	Accum Depreciation-Fiber
31012	Accum Depreciation-Other
32000	Accum Depreciation-Future Use
33000	Accum Depreciation-Nonop
34100	Accum Amortizat-Capital Lease
34150	Accum Amort: Capital Lse Fiber
34200	Accum Amortiza-Leasehold
35001	Accum Amort-HY 2/98
36000	Accum Amortization-Other
40000	ST prev LT- NTFC #1
40001	ST prev LT- NTFC #2
40002	ST prev LT- NTFC #3
40003	ST prev LT- NTFC #4
40004	ST prev LT- NTFC #5
40005	ST prev LT- NTFC #6
40006	ST prev LT- NTFC #7
40007	ST prev LT- HY 11.875 (2000)
40008	ST prev LT- HY Debt (1998)

40009	ST prev LT- Credit Facility
40010	ST prev LT- Disc on HY Debt 98
40011	ST prev LT- Discount on HY2000
40012	ST prev LT- Convertible Debt
40100	Accounts Payable
40101	Accounts Payable:Accrued
40102	Accounts Payable:Accr Exp Rpt
40103	Accounts Payable:Freight
40104	AP Accrued: Post Petition
40105	Accrued Trunking Charges
40106	Accounts Pay:Accrued Inventory
40109	Accounts Payable:HY 2000
40110	AP: Interest Credit Facility
40111	Accrued Interest: Other
40112	Accounts Payable- Post Bankrup
40113	Interest Payable: Post Petition
40200	Notes Payable
40300	Advance Billing and Payments
40400	Customer Deposits
40500	Current Maturities-LT Debt
40501	Current Maturities LTD-SVB
40502	Current Maturities LTD-NTFC #1
40503	Current Maturities LTD-NTFC #2
40504	Current Maturities LTD-NTFC #3
40505	Current Maturities LTD-NTFC #4
40506	Current Maturities LTD-NTFC #5
40507	Current Maturities LTD-NTFC #6
40508	Current Maturities LTD-NTFC #7
40600	Current Maturities-Cap Lease
40700	Accrued-Income Taxes
40710	Tax Payable:Tax PromissoryNote
40800	Accrued-Other Taxes
41000	Net Current Depr Op Income Tax
41100	Net Current Depr Nonop Inc Tax
41150	Loan from Parent
41200	Other Accrued Liabilities
41201	Accrued Liab-Mng Fee
41202	Accrued Liab-Mng Fee Bonus
41203	Accrued Liab-Worker Comp
41204	Accrued Liab-Vacation
41205	Accrued Liab-Sales Comp
41215	Accrued Liab-Health Ins
41230	Unearned Revenue - current
41251	Accrued Restructuring Headcnt
41300	Other Current Liabilities
41310	Accrued Carrier Disputes
41311	Other Current Liab-Cust. Depst
41312	Other Current Liab- DSL
41401	Other Current Liab-Emp WH Flex
41402	Other Current Liab-Emp WH 401K
41404	Other Current Liab-Fed WH Tax
41405	Other Current Liab-FICA WH Tax

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41406	Other Current Liab-State WH Tx
41407	Employee W/H: State Disab. Tax
41409	Other Current Liab-Emp Garnish
41415	Other Current Liab-RTA Transit
41416	Employee W/H: Opt Life Ins
41417	Employee W/H- 401K Loan repay
41418	Employee W/H- Parking
41419	Employee W/H: LTD
41425	Employee Withholding- PAC
41500	Federal Excise Tax
41501	State Sales Tax
41502	County Sales Tax
41503	County Local Sales Tax
41504	City Sales Tax
41505	City Local Sales Tax
41506	State 911 Tax
41508	PUC Fee
41509	Telecom Relay Systems Surchrg
41510	State License Tax
41511	State Use Tax
41512	County Use Tax
41514	City Use Tax
41515	City Local Use Tax
41516	Local Utility Users Tax
41517	Misc. Surcharge 1
41518	Misc. Surcharge 2
41519	Misc Surcharge 3
41520	Misc Surcharge 4
41521	Misc Surcharge 5
41522	Univ. Lifeline Tele Svc Schrg
41523	State Franchise Fee
41524	Local Right-of-Way Fee
41525	Local GIS Fee
41526	Universal Service Fund
41527	State Excise Tax
41528	State Gross Receipts Tax
41529	State Infrastructure Maint Fee
41530	Local Infrastructure Maint Fee
41531	Local Business& Occupation Tax
41532	Local Gross Receipts Tax
41533	Local 911 Tax
41535	Federal Univ. High Cost Fund
41536	Local Franchise Fee
41537	Local Telecommunications Tax
41538	Local License Tax
41539	Telecom Relay Equip Distr Fund
41540	Goods & Services Tax (GST)
41541	Harmonized Services Tax (HST)
41542	Provincial Services Tax (PST)
41543	Local Franchise Agreement
41544	State Lease/Rental Tax
41545	County Lease/Rental Tax

41546	County Local Lease/Rental Tax
41547	City Lease/Rental Tax
41548	City Local Lease/Rental Tax
41549	State Utility Tax
41550	Business & Occupation Tax
41551	Telecom Taxes- Write Off
41552	Fed. Cable System Subscriber
41553	UTSAP Donations Payable
41557	Other Current Liab-Real Est Tx
41581	Other Current Liab-Fed Tele Tx
41600	Sales & Use Tax Liability
41610	Chicago Sales & Use Tax Liab.
41650	Accrued Liability: Property Tx
42100	Funded Debt
42101	Funded Debt- HY 2/98
42102	Funded Debt- NTFC #1
42103	Funded Debt- NTFC #2
42104	Funded Debt- NTFC #3
42105	Funded Debt- NTFC #4
42106	Funded Debt- NTFC #5
42107	Funded Debt- NTFC #6
42108	Funded Debt- NTFC #7
42109	Funded Debt- Silicon Valley
42110	Funded Debt HY 11.875 (2000)
42120	NTFC/GE LT Debt
42150	Credit Facility
42200	Premium on Long-Term Debt
42300	Discount on Long-Term Debt
42301	Discount on LT Debt-HY 2/98
42350	Bell South Discount
42400	Reacquired Debt
42500	Obligation Under Capital Lease
42510	Obligation Under Cap Lse-Fiber
42550	Lease Obligation Amortization
42701	Redeemable Class A Stock
43100	Other Long-Term Liabilities
43150	Other Non Current Liabilities
43600	Other Deferred Credits
43601	Deferred Lease Credits
43602	Unearned Revenue- Leases
43645	Accrued Regulatory
43650	Deferred Revenue
43660	Deferred Revenue- Broadwing
44000	Eliminations out of balance-L
44400	Convertible Debt
44450	Preferred Stock
44455	Warrants
44500	Convertible Preferred Stock
45100	Common Stock
45150	Capital Stock
45160	Common Stock- Affiliated Co.
45200	Additional Paid In Capital



45260	APIC- Affiliate
45351	Deferred Compensation-B Shares
45352	Deferred Comp-B restricted
45400	Other Capital
45500	Retained Earnings
51000	Recurring Revenues
51001	Recurring Revenue- Intrastate
52000	Non-Recurring Revenue
52001	Non-Recurring Revenue-Intrast
52500	Misc Revenue-Contract Utilizat
52510	Private Line Revenue
52550	Other Revenues
53000	Usage Revenues
53001	Usage Revenue- Intrastate
53002	Usage Revenue- Interstate
53003	Usage Revenue- Intl
56000	Switched Access Revenue
56001	Switched Access Rev-Intrastate
56002	Switched Access Rev-Interstate
56003	Switched Access Rev-Intl
56100	Contra Revenue Access
57100	Local Recip Comp
57101	Local Recip Comp-Intrastate
57102	Local Recip Comp-Interstate
57105	Other Carrier Revenue
57200	Toll Intrastate
57201	Toll Recip Comp-Intrastate
57202	Toll Recip Comp-Interstate
58000	Payroll Processing Revenue
58100	Payroll Processing Rev- Fees
59000	Uncollectible Revenue-Telecom
59500	DSL Contra Revenue Account
59600	Contra Revenue- Access Mngment
61100	Leased Network Lines
61101	Leased Network Lines-Intrastat
61102	Leased Network Lines-Interstat
61103	Leased Network Lines-Intl
61120	Leased Transport Fractional
61150	Resold Products
61151	Resold Products- Intrastate
61200	Leased DS3 Line
61201	Leased DS3 Line- Intrastate
61202	Leased DS3 Line- Interstate
61203	Leased DS3 Line- Intl
61230	Leased DS3 Fractional Charges
61300	Usage Settlement
61301	Usage Settlement-Intrastate
61302	Usage Settlement-Interstate
61303	Usage Settlement-Intl
61500	Installation Expense
61501	Installation Exp-Intrastate
61520	Carrier Dispute Cost (Benefit)

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61540	Private Line Cost
61550	DSL Equipment Purchase
61560	FIX CPE Expense
61570	T1 MA CPE Expense
61580	CPE Expense- Other
61600	Service Outage Expense
61610	CABS Pooling Expense
64010	Supplies
64020	Contracted Seivces
64021	Temporary Labor
64030	Accident & Damage
64040	Insurance Premiums
64050	Travel
64060	Meals & Entertainment
64070	Office Equipmemt
64075	Equipment Maint. Expense
64080	Shipping & Mailing
64090	Utility
64100	Consulting
64120	Training Expense
64130	Dues & Subscriptions
64140	Misc.
64150	Sales Promotions
64160	Charitable Donations
64170	Lobbying
64180	Internal Employee Spending Exp
64190	Pagers
64200	Cell Phones
64205	PAC Expenses
64210	Recruiting Fees
64215	Trade Shows
64220	Penalties
64225	New York Disaster Recovery
64250	Computer Hardware Maint. Exp
64260	Software Develop.- Analyze Exp
64261	Software Develop- Training Del
64263	Software Contract Maint Exp
64264	Software Develop.- Convert Exp
65100	Rent Expense
65200	Colocation Expense
65250	Private Line Cost
65300	Freight Expense
65400	Power Expense
65500	Legal Expenses
65600	Corporate Allocation
65610	FFS Management Service Fee
65650	Regional Allocation
65700	Legal Allocations
65910	Intrabuilding Network Cable Ex
65920	Service Warrenty Exp
65930	Inventory Adjustment Expense
65935	Inventory Price Variance

65950	Transition Costs- Travel
65951	Transition Costs- Meals & Ente
66100	Mng Svc Fee- Salaries
66101	Mng Svc Fee- Vacation PTO Exp
66102	Mng Fee- Overtime/Doubletime
66110	Capitalized Labor
66170	Mng Svc Fee- Relocation
66200	Mng Svc Fee- Bonuses
66270	Mng Svc Fee- Signing Bonus
66300	Mng Svc Fee-Sales Compensation
66350	Mng Fee- Other Benefits
66400	Mng Svc Fee- 401K Matching
66500	Mng Svc Fee- Workers Comp Ins.
66600	Mng Svc Fee- Medical Insurance
66700	Mng Svc Fee- Payroll Tax Exp
66710	Mng Srv Fee:Tax Exp Prom Note
66750	Outplacement Services
66900	Executive Salary Exp
66901	Executive Vacation PTO Exp
66902	Executive Relocation Exp
66903	Executive Bonus Expense
66904	Executive Signing Bonus
66905	Executive Sales Comp
66920	Executive 401K Matching
66930	Executive Workers Comp Ins
66940	Executive Medical Insurance
66950	Executive Payroll Tax Exp
67000	Management Service Fee
67100	Payroll Expense- Salary
67200	Payroll Expense- Taxes
67300	Payroll Expense- Insurance
67400	Payroll Expense- Pensions
67500	Mng Svc Fee- Processing Fee
67600	Payroll Expense- Exp Reports
67800	Mng Service Fee- Stock
68000	Depreciation Expense
68010	Depreciation Exp-Switching
68020	Depreciation Exp-Circuit Equip
68030	Depreciation Exp-Computer
68040	Depreciation Exp-Software
68050	Depreciation Exp-Land & Bdg
68060	Depreciation Exp-Furn & Fix
68070	Depreciation Exp-Leasehold
68080	Depreciation Exp-Office Equip
68090	Depreciation Exp-Tool & Test
68100	Depreciation Exp-Access Node
68110	Depreciation Exp-Fiber
68120	Depreciation Exp-Other
68400	Depreciation Exp-Capital Lease
68450	Depr Exp- Capital Lease Fiber
68500	Depr Exp- Property for Future
68600	Amortization Exp-Tangible

68700	Amortization Exp-Intangible
68710	Amortization Exp-HY 2/98
68750	Amortization Promissory Notes
68800	Amortization Expense-Other
68900	Asset Impairment Expense
69100	Restructuring - Network
69110	Restructuring - Headcount
69120	Restructuring - SG&A
69130	Restructuring - Fixed Assets
69200	Reorganization Expense
69250	Reorganization Exp-Settlements
69260	Reorganization: Unsecured
69265	Reorganization Expense-Secured
69300	Reorganization Exp-Fixed Asset
69400	Reorganization Exp- LOC
69500	Reorganization Exp- Personnel
69550	Reorg: Non-Cash Comp
69600	Reorg: Convert Note Forgive
69610	Reorg: Issuance Costs
69710	Acquisition: Professional Fees
69730	Acquisition Costs: Personnel
71600	Other Operating Gains and Loss
71610	Gain/Loss on Equip Theft
71700	Discounts Earned
72200	Operating Federal Income Taxes
72300	Operating State & Local Income
72350	Other Operating Tax-Real Est.
72360	Other Operating Tax-Property
72400	Operating Other Taxes
72420	Tax Expense- Universal Svc Fee
72425	Other Operating Tax- Franchise
72500	Provision for Deferr Op Inc Tx
73100	Dividend Income
73200	Interest Income
73210	Interest Income-Invest. Acct
73500	Gain/Loss Disposal of Property
73510	Gain/Loss on Debt Retirement
73600	Other Nonoperating Income
73610	Other Revenue:Customer LateFee
73650	Lease Income
73655	Equipment Sale Revenue
73660	Equipment- Cost of Goods Sold
73700	Special Charges
73710	Comp Exp.-Non-cash(B Shares)
74200	Nonoperating Federal Income Tx
74300	Nonoperating State & Local Tx
74400	Nonoperating Other Taxes
74500	Provision Defer Nonop IncomeTx
75100	Interest on Funded Debt
75110	Interest on Funded Debt-HY2/98
75120	Interest on Funded Debt- NTFC
75125	Interest on Convertible Loan

75140	Bell South Interest
75180	Cash Interest Expense- HY 2000
75190	Interest Expense HY 2000
75200	Interest Expense-Capital Lease
75210	Taxes Expense-Capital Lease
75220	Other Leasing Expense
75300	Amortization of Debt Issuance
75320	Credit Facility Interest Exp
75400	Other Interest Expense
75450	Finance Charges - Phone Bills
77777	Suspense
79910	Income/Loss on JV Investment
91000	Originating Units
91150	Terminating Units
91250	Backhaul Lines
91300	Bad Debt Rate
91350	Base Lines
91400	Churn Rate %
91450	Churn Units
91451	Churn Units- MBPS
91500	DS3 Cost
91550	Ending Units
91551	Ending Units- MBPS
91600	Growth Rate %
91650	Growth Units
91750	Install %
91800	Leased DS3
91850	Leased Rate
91900	New Units
91901	Install Units- MBPS
92000	Non Recurring Charge
92100	Non Recurring Cost Units
92150	Non Recurring Rate
92200	Non Recurring Units
93000	Numbers/Line
93100	Originating %
93150	Originating Cost
93200	Originating Rate
93300	Originating Units/Recurr Unit
93350	Originating /Recurr Unit Input
93400	Penetration Rate
93450	Product Originating %
93500	Product Terminating %
93550	Recurring Rate
93600	Recurring Units
93650	Tandem Factor
93700	Terminating Rate
93750	Terminating /Recurr Unit Input
93800	Terminating Units/Recurr Unit
93850	Total Usage Units
94100	Transport Rate
94150	Trunking Ratio

Chart of Accounts.xls

94200	Usage Cost
94250	Usage Rate
94400	Usage Units/Recurring Units
95000	Supply Exp/Headcount
95100	Headcount
95150	Travel Exp/Headcount
95200	Meal Exp/HC
95250	Training Expense/HC
95300	Health & Wellness Exp/HC
95400	Avg Salary/HC
95450	Bonus Rate %
95500	Sales Comp %
95550	Capitalized Labor %
95560	Overtime %
95600	401K Rate Assumption
95650	Workers Comp Assumption
95700	Insurance Assumption
95750	Payroll Tax Rate Assumption
96000	HDSL2 Lines
96150	Days Factor
97100	DSL Transport Rate
97110	DSL Interconnection Rate
97120	# of Agents
97130	Recurring Units/ DSL Customer
97140	DSL % with CPE
97150	Rate Per Agent
97160	Other Adds
97170	Other Disconnects